

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Tuesday 28th May, 2019

No. 233

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 19/2019 – State Tax

Date: 22nd April, 2019

NOTIFICATION

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification number 34/2018 – State Tax, dated the 10th August, 2018, namely:–

In the said notification, in the first paragraph, after the eighth proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in FORM GSTR-3B of the said rules for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 23rd April, 2019.”.

This notification shall come into force with effect from the 20th day of April, 2019.

**Manoj Rai
Additional Secretary
Commercial Taxes Division
Finance Revenue & Expenditure Department**